

Message Text

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PAGE 01 LAGOS 10217 171534Z

ACTION COME-00

INFO OCT-01 AF-10 ISO-00 EB-08 CAB-05 CIAE-00 DODE-00
DOTE-00 INR-10 NSAE-00 FAA-00 L-03 CTME-00 TRSE-00
/037 W

-----123537 171733Z /64

P 171442Z AUG 78

FM AMEMBASSY LAGOS

TO SECSTATE WASHDC PRIORITY 100

UNCLAS LAGOS 10217

E.O. 11652 : NA

TAGS : EAIR, NI

SUBJ : CIVIL AVIATION RECIPROCAL EXEMPTION FROM CUSTOMS
DUTIES AND TAXES ON AIRCRAFT SUPPLIES

REF: A) STATE 193585, B) LAGOS 8020

PER REFTEL, PURSUANT TO TARIFF ACT OF 1973, SCHEDULE 2,
ITEM 1, NIGERIA ALLOWS AIRCRAFT REPAIR, MAINTENANCE, AND
SERVICING EQUIPMENT, COMMISSARY SUPPLIES AND STORES, AIR-
CRAFT PARTS, COMPONENTS AND ENGINES, AND EXPENDABLE AIR-
CRAFT PARTS, TO ENTER THE COUNTRY DITY FREE. THIS INFORMA-
TION WAS GIVEN TO EMBASSY BY LOCAL PAN AMERICAN REPRE-
SENTATIVE AND CONFIRMED BY DIRECTOR OF CUSTOMS FMG. LOCAL
REP PAN AM WENT ON TO POINT OUT THAT SEVERAL ITEMS USED
BY HIS COMPANY LOCALLY ATTRACT CUSTOMS DUTY INCLUDING CARGO-
HANDLING EQUIPMENT AT RATES FROM 15 PERCENT TO 75 PERCENT,
CIF, PASSENGER HANDLING EQUIPMENT 33 1/3 PERCENT TO 75
PERCENT, AND GROUND COMMUNICATION AND METEROLOGICAL
EQUIPMENT AT 40 TO 50 PERCENT. UNLIKE THE U.S.,
NIGERIA'S INCOME TAX ACT DOES NOT REFER TO TAXATION OF
AIRCRAFT SUPPLIES ACCORDING TO DIRECTOR OF INLAND
REVENUE OLURUNLEKE. NIGERIA,S SUSPENSION OF THE
DOUBLE TAXATION RELIEF AGREEMENT GOVERNING PROFITS OF
AIRCRAFT COMPANIES WAS REPORTED REFTEL B.

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WYMAN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CIVIL AVIATION, CUSTOMS DUTIES, TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 17 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978LAGOS10217
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Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
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Errors: N/A
Expiration:
Film Number: D780336-0923
Format: TEL
From: LAGOS
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780854/aaaabtgc.tel
Line Count: 56
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 98aefc61-c288-dd11-92da-001cc4696bcc
Office: ACTION COME
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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Previous Handling Restrictions: n/a
Reference: 78 STATE 193585, 78 LAGOS 8020
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
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Review Event:
Review Exemptions: n/a
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SAS ID: 1712373
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Status: NATIVE
Subject: CIVIL AVIATION RECIPROCAL EXEMPTION FROM CUSTOMS DUTIES AND TAXES ON AIRCRAFT SUPPLIES
TAGS: EAIR, NI
To: STATE
Type: TE
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Review Markings:
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